

KING COUNTY, WASHINGTON

COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET ASSETS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002
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	GOVERNMENTAL ACTIVITIES			
	CONSTRUCTION & FACILITIES MANAGEMENT	EMPLOYEE BENEFITS PROGRAM	FINANCIAL MANAGEMENT SERVICES	INFORMATION RESOURCE MANAGEMENT
OPERATING REVENUES				
Profit on stores sales				
Sales of stores and material	\$ -	\$ -	\$ -	\$ -
Cost of goods sold	-	-	-	-
Gross profit on stores sales	-	-	-	-
Data processing services - intracounty	-	-	-	-
Data processing services - other	-	-	-	-
Telecommunication services	-	-	-	-
Information resources management fees	-	-	-	1,198,799
Geographic information systems fees	-	-	-	-
Building operation and maintenance service fees	22,856,959	-	-	-
Architect/engineering/renovation service fees	7,122,844	-	-	-
Benefit program employer contributions	-	123,770,652	-	-
Benefit program employee fees	-	4,460,368	-	-
Financial services	-	-	23,415,145	-
Insurance services	-	-	-	-
Equipment rental fees	-	-	-	-
Garage shop services	-	-	-	-
Printing and duplication	-	-	-	-
Workers' compensation employer contributions	-	-	-	-
Miscellaneous	-	-	9,511	-
Total operating revenues	<u>29,979,803</u>	<u>128,231,020</u>	<u>23,424,656</u>	<u>1,198,799</u>
OPERATING EXPENSES				
Personal services	17,439,916	2,252,121	12,737,183	786,019
Materials and supplies	1,332,170	22,717	317,699	6,615
Contract services and other charges	8,203,871	122,223,038	3,242,664	255,707
Lease and maintenance of equipment	133,278	7,391	85,934	-
Internal services	2,329,589	377,750	5,823,900	143,071
Depreciation	245,698	12,101	492,601	8,820
Total operating expenses	<u>29,684,522</u>	<u>124,895,118</u>	<u>22,699,981</u>	<u>1,200,232</u>
OPERATING INCOME (LOSS)	<u>295,281</u>	<u>3,335,902</u>	<u>724,675</u>	<u>(1,433)</u>
NONOPERATING REVENUES				
Interest	260,715	327,948	564,563	23,221
Gain (loss) on disposal of capital assets	(2,019)	(2,357)	-	-
Total nonoperating revenues	<u>258,696</u>	<u>325,591</u>	<u>564,563</u>	<u>23,221</u>
NONOPERATING EXPENSES				
Interest	67,530	-	1,854	-
Income (loss) before contributions and transfers	486,447	3,661,493	1,287,384	21,788
Capital Contributions	10,196	-	6,615	-
Transfers in	137,826	439	24,491	-
Transfers out	(1,010,585)	-	(79,828)	-
CHANGE IN NET ASSETS	<u>(376,116)</u>	<u>3,661,932</u>	<u>1,238,662</u>	<u>21,788</u>
NET ASSETS - JANUARY 1, 2002	<u>1,886,211</u>	<u>(3,705,215)</u>	<u>2,481,322</u>	<u>385,614</u>
NET ASSETS - DECEMBER 31, 2002	<u>\$ 1,510,095</u>	<u>\$ (43,283)</u>	<u>\$ 3,719,984</u>	<u>\$ 407,402</u>

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	GOVERNMENTAL ACTIVITIES			
	INFORMATION & TELECOMMUNICATIONS SERVICES	INSURANCE	GEOGRAPHIC INFORMATION SYSTEMS	MOTOR POOL EQUIPMENT RENTAL
OPERATING REVENUES				
Profit on stores sales				
Sales of stores and material	\$ -	\$ -	\$ -	\$ 1,475,004
Cost of goods sold	-	-	-	<u>(1,222,502)</u>
Gross profit on stores sales	-	-	-	252,502
Data processing services - intracounty	20,767,384	-	-	-
Data processing services - other	491,254	-	-	-
Telecommunication services	2,026,559	-	-	-
Information resources management fees	-	-	-	-
Geographic information systems fees	-	-	2,837,723	-
Building operation and maintenance service fees	-	-	-	-
Architect/engineering/renovation service fees	-	-	-	-
Benefit program employer contributions	-	-	-	-
Benefit program employee fees	-	-	-	-
Financial services	-	-	-	-
Insurance services	-	17,314,256	-	-
Equipment rental fees	-	-	-	8,617,083
Garage shop services	-	-	-	20,063
Printing and duplication	-	-	-	-
Workers' compensation employer contributions	-	-	-	-
Miscellaneous	39,613	15,606	-	83,947
Total operating revenues	<u>23,324,810</u>	<u>17,329,862</u>	<u>2,837,723</u>	<u>8,973,595</u>
OPERATING EXPENSES				
Personal services	11,458,193	968,314	2,147,735	1,423,550
Materials and supplies	1,604,641	11,910	23,052	1,949,748
Contract services and other charges	4,810,984	9,823,067	80,278	170,899
Lease and maintenance of equipment	858,582	55,402	-	248,129
Internal services	2,247,671	2,179,933	282,507	703,453
Depreciation	1,403,710	13,108	27,613	3,237,429
Total operating expenses	<u>22,383,781</u>	<u>13,051,734</u>	<u>2,561,185</u>	<u>7,733,208</u>
OPERATING INCOME (LOSS)	<u>941,029</u>	<u>4,278,128</u>	<u>276,538</u>	<u>1,240,387</u>
NONOPERATING REVENUES				
Interest	-	2,625,637	-	371,098
Gain (loss) on disposal of capital assets	(6,212)	-	-	(153,427)
Total nonoperating revenues	<u>(6,212)</u>	<u>2,625,637</u>	<u>-0-</u>	<u>217,671</u>
NONOPERATING EXPENSES				
Interest	194,926	-	-	-
Income (loss) before contributions and transfers	739,891	6,903,765	276,538	1,458,058
Capital Contributions	-	-	34,923	122,962
Transfers in	991,477	-	252,880	-
Transfers out	<u>(1,300,489)</u>	<u>-</u>	<u>-</u>	<u>(291,000)</u>
CHANGE IN NET ASSETS	430,879	6,903,765	564,341	1,290,020
NET ASSETS - JANUARY 1, 2002	5,324,958	27,067,636	-	19,400,537
NET ASSETS - DECEMBER 31, 2002	<u>\$ 5,755,837</u>	<u>\$ 33,971,401</u>	<u>\$ 564,341</u>	<u>\$ 20,690,557</u>

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	GOVERNMENTAL ACTIVITIES			
	PRINTING/ GRAPHIC ARTS SERVICES	PUBLIC WORKS EQUIPMENT RENTAL	SAFETY & WORKERS' COMPENSATION	GOVERNMENTAL ACTIVITIES TOTAL
OPERATING REVENUES				
Profit on stores sales				
Sales of stores and material	\$ -	\$ 3,666,300	\$ -	\$ 5,141,304
Cost of goods sold	-	<u>(3,051,647)</u>	-	<u>(4,274,149)</u>
Gross profit on stores sales	-	614,653	-	867,155
Data processing services - intracounty	-	-	-	20,767,384
Data processing services - other	-	-	-	491,254
Telecommunication services	-	-	-	2,026,559
Information resources management fees	-	-	-	1,198,799
Geographic information systems fees	-	-	-	2,837,723
Building operation and maintenance service fees	-	-	-	22,856,959
Architect/engineering/renovation service fees	-	-	-	7,122,844
Benefit program employer contributions	-	-	-	123,770,652
Benefit program employee fees	-	-	-	4,460,368
Financial services	-	-	-	23,415,145
Insurance services	-	-	-	17,314,256
Equipment rental fees	-	6,675,676	-	15,292,759
Garage shop services	-	144,512	-	164,575
Printing and duplication	3,001,595	-	-	3,001,595
Workers' compensation employer contributions	-	-	17,887,428	17,887,428
Miscellaneous	7,750	59,270	-	215,697
Total operating revenues	<u>3,009,345</u>	<u>7,494,111</u>	<u>17,887,428</u>	<u>263,691,152</u>
OPERATING EXPENSES				
Personal services	1,254,883	2,567,180	2,959,954	55,995,048
Materials and supplies	506,311	1,591,780	43,943	7,410,586
Contract services and other charges	473,308	185,523	18,161,093	167,630,432
Lease and maintenance of equipment	323,017	158,827	12,855	1,883,415
Internal services	647,513	767,649	684,563	16,187,599
Depreciation	21,899	2,162,170	27,562	7,652,711
Total operating expenses	<u>3,226,931</u>	<u>7,433,129</u>	<u>21,889,970</u>	<u>256,759,791</u>
OPERATING INCOME (LOSS)	<u>(217,586)</u>	<u>60,982</u>	<u>(4,002,542)</u>	<u>6,931,361</u>
NONOPERATING REVENUES				
Interest	18,187	361,159	308,097	4,860,625
Gain (loss) on disposal of capital assets	-	155,369	-	(8,646)
Total nonoperating revenues	<u>18,187</u>	<u>516,528</u>	<u>308,097</u>	<u>4,851,979</u>
NONOPERATING EXPENSES				
Interest	-	-	-	264,310
Income (loss) before contributions and transfers	(199,399)	577,510	(3,694,445)	11,519,030
Capital Contributions	-	143,177	-	317,873
Transfers in	-	-	-	1,407,113
Transfers out	-	-	-	(2,681,902)
CHANGE IN NET ASSETS	<u>(199,399)</u>	<u>720,687</u>	<u>(3,694,445)</u>	<u>10,562,114</u>
NET ASSETS - JANUARY 1, 2002	<u>672,897</u>	<u>20,561,423</u>	<u>(4,197,221)</u>	<u>69,878,162</u>
NET ASSETS - DECEMBER 31, 2002	<u>\$ 473,498</u>	<u>\$ 21,282,110</u>	<u>\$ (7,891,666)</u>	<u>\$ 80,440,276</u>

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	BUSINESS ACTIVITIES			
	TRANSIT NRV EQUIPMENT RENTAL	WASTEWATER EQUIPMENT RENTAL	BUSINESS ACTIVITIES TOTAL	INTERNAL SERVICE FUNDS TOTAL
OPERATING REVENUES				
Profit on stores sales				
Sales of stores and material	\$ -	\$ 125,337	\$ 125,337	\$ 5,266,641
Cost of goods sold	-	(111,751)	(111,751)	(4,385,900)
Gross profit on stores sales	-	13,586	13,586	880,741
Data processing services - intracounty	-	-	-	20,767,384
Data processing services - other	-	-	-	491,254
Telecommunication services	-	-	-	2,026,559
Information resources management fees	-	-	-	1,198,799
Geographic information systems fees	-	-	-	2,837,723
Building operation and maintenance service fees	-	-	-	22,856,959
Architect/engineering/renovation service fees	-	-	-	7,122,844
Benefit program employer contributions	-	-	-	123,770,652
Benefit program employee fees	-	-	-	4,460,368
Financial services	-	-	-	23,415,145
Insurance services	-	-	-	17,314,256
Equipment rental fees	-	1,604,088	1,604,088	16,896,847
Garage shop services	-	-	-	164,575
Printing and duplication	-	-	-	3,001,595
Workers' compensation employer contributions	-	-	-	17,887,428
Miscellaneous	7,457	2,342	9,799	225,496
Total operating revenues	<u>7,457</u>	<u>1,620,016</u>	<u>1,627,473</u>	<u>265,318,625</u>
OPERATING EXPENSES				
Personal services	-	157,704	157,704	56,152,752
Materials and supplies	-	155,390	155,390	7,565,976
Contract services and other charges	-	7,442	7,442	167,637,874
Lease and maintenance of equipment	-	27,857	27,857	1,911,272
Internal services	-	147,420	147,420	16,335,019
Depreciation	-	360,386	360,386	8,013,097
Total operating expenses	<u>-0-</u>	<u>856,199</u>	<u>856,199</u>	<u>257,615,990</u>
OPERATING INCOME (LOSS)	<u>7,457</u>	<u>763,817</u>	<u>771,274</u>	<u>7,702,635</u>
NONOPERATING REVENUES				
Interest	184,076	117,574	301,650	5,162,275
Gain (loss) on disposal of capital assets	-	(12,779)	(12,779)	(21,425)
Total nonoperating revenues	<u>184,076</u>	<u>104,795</u>	<u>288,871</u>	<u>5,140,850</u>
NONOPERATING EXPENSES				
Interest	-	-	-	264,310
Income (loss) before contributions and transfers	191,533	868,612	1,060,145	12,579,175
Capital Contributions	-	320,856	320,856	638,729
Transfers in	-	-	-	1,407,113
Transfers out	(8,397,303)	-	(8,397,303)	(11,079,205)
CHANGE IN NET ASSETS	<u>(8,205,770)</u>	<u>1,189,468</u>	<u>(7,016,302)</u>	<u>3,545,812</u>
NET ASSETS - JANUARY 1, 2002	<u>8,205,770</u>	<u>4,453,499</u>	<u>12,659,269</u>	<u>82,537,431</u>
NET ASSETS - DECEMBER 31, 2002	<u>\$ -0-</u>	<u>\$ 5,642,967</u>	<u>\$ 5,642,967</u>	<u>\$ 86,083,243</u>